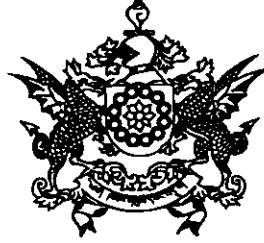


**SIKKIM**  
  
**GOVERNMENT**                                   **GAZETTE**  
**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**Gangtok**

**Thursday 24<sup>th</sup> August, 2017**

**No. 371**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 3**

**Date: 01/08/2017**

**Corrigendum**

In the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 280, dated the 6th July, 2017,-

**(A) In Schedule I-2.5%,-**

- (i) in S. No.59, in column (3), for "1106 10 90",read "0713";
- (ii) in S. No.61, in column (2), for "1106 10 90",read "0713";
- (iii) in S.No.92,-
  - (a) in column (2), for "1702",read "1702 or 1704";
  - (b) in column (3), for "Palmyra sugar",read "Palmyra sugar, mishri, batasha, bura";
- (iv) in S.No.185, in column (3), for "Agarbatti",read "Agarbatti, lobhan";
- (v) in S. No. 220, in column (3),-
  - (a) for "saima", read "salma";
  - (b) for "gotasitara", read "gota, sitara";
  - (c) for "glzal", read "gizai";
- (vi) in S. No. 234, in column (3), after entry (g), insert "(h) Photo voltaic cells, whether or not assembled in modules or made up into panels";

**(B) In Schedule II-6%-**

- (i) in S.No.14, in column (3), after "shelled or peeled", insert "and desiccated coconuts";
- (ii) in S.No.16, in column (3), for "Dates", read "Dates (soft or hard)";
- (iii) in S.No.56, in column (3), for "serial number 1(f)", read "serial number 1(g)";

- (iv) in S.No.74, in column (2), for "3302", read "3301";
- (v) in S.No.231, in column (3), for "heading 9208", read "heading 9208 or 9705";

**(C) In Schedule III-9%-**

- (i) in S. No. 55, in column (3), for "(Fountain pen ink and Ball pen ink)", read "(other than Fountain pen ink and Ball pen ink)";
- (ii) in S. No. 133, in column (3), for "Artificial fur and articles thereof", read "Artificial fur other than articles thereof";
- (iii) in S. No. 233, in column (3), omit "Sewing needles";
- (iv) in S. No. 247, in column (3), for "0.12.5 mm", read "0.15 mm";
- (v) in S.No.323, in column (2), for "8522 90", read "8422 90";
- (vi) in S. No. 395, in column (3), for "Optical Fiber", read "Optical Fibre Cable";
- (vii) in S. No. 447, in column (3), omit "and other pens";

**(D) In Schedule-IV-14%-**

- (i) in S. No. 158, in column (3), for "optical fibres optical fibres, bundles or cables", read "optical fibres, optical fibre bundles or cables";
- (ii) in S. No. 161, in column (3), for "Optical Fiber", read "Optical Fibre Cables";
- (iii) in S.No. 215, in column (3), for "Video games consoles and Machines", read "Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]".

**M.G.Kiran  
Principal Secretary  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**